



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application No. : 10/726,922 Confirmation No. : 8797
Applicants : PATTANAYAK, Deva; XU, Robert
Filed : December 2, 2003
T.C./A.U. : 2815
Examiner : FENTY, Jesse

Title : Closed Cell Trench Metal-Oxide-Semiconductor Field Effect Transistor
Docket No. : VISH-8728

AMENDMENT AND RESPONSE TO OFFICE ACTION

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the Office Action of August 22, 2006, Applicants respectfully request further examination and reconsideration of the above-identified patent application in view of the arguments set forth below.